

Revenue Information Bulletin No. 04-021

September 14, 2004 Motor Vehicle Sales Reports

Legislature Provides That the Submission of Monthly Vehicle Transfer Reports No Longer Required From Licensed Dealers in New Motor Vehicles

Act 418 of the 2004 Regular Session of the Louisiana Legislature has amended La. Stat. Ann. § 47:510(A) to provide that the monthly filing with the Secretary of the Department of Public Safety and Corrections of vehicle transfer reports is no longer required by new motor vehicle dealers who are properly licensed in accord with the provisions of La. Stat. Ann. § 32:1251. This change was effective August 15, 2004.

La. Stat. Ann. § 47:510(A) continues in effect and requires that every manufacturer and dealer, other than these licensed dealers in new motor vehicles, upon transferring a motor vehicle, trailer or semi-trailer, whether by sale, lease, or otherwise, to any person other than a manufacturer or dealer, shall give monthly, sworn written notice of such transfers to the Secretary of the Department of Public Safety and Corrections on forms prescribed by the Secretary. The Secretary has published form No. DPSMV 1716 for use in making the report. The form can be downloaded from the web site of the Office of Motor Vehicles of the Department of Public Safety and Corrections at http://www.dps.state.la.us/omv/forms/1716.pdf. The filing of the report is required by the 20th of each month reporting vehicle transfers in the preceding calendar month.

The statute requires that the reports shall provide the dates of transfer, the names and address of the transferors and transferees, and other descriptions of the vehicles that the Secretary has asked for in the form. Manufacturers or dealers failing to file the reports or pay the proper registration fees shall be subject to the penalties provided for in the Vehicle Registration License Tax statutes.

Questions concerning this matter can be directed to the Department of Revenue's Motor Vehicle Audit Section at 225.219.2438.

Cynthia Bridges Secretary Department of Revenue

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.